Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM ADMINISTRATION MANUAL

CHAPTER 10 — PRIOR YEAR (LATE REPORTED EARNINGS) ADJUSTMENTS

- 1000 Statutory Basis
- 1001 Time Restrictions on Prior Year Adjustments
- 1002 Completion of Prior Year Adjustments on the *Employe Transaction Report*
- 1003 Prior Year Action Code Descriptions and Reporting Requirements
- 1004 Examples of Prior Year Adjustments

1000 Statutory Basis

Wis. Stat. § 40.06 (5),

"Whenever it is determined that contributions...were not paid in the year when due, the amount to be paid shall be determined at the employe and employer contribution...rates in effect when the payment should have been made and increased by interest at the effective rate which would have been credited if the amount had been paid and deposited in the accumulation reserves of the fixed annuity division...at the time the contributions ...were due."

Both the employer and the employe may be liable for back payments. The employer collects from the employe the amount which the employer would have had deducted from their paychecks if the amounts had been paid when due, plus the corresponding interest. The employer may elect instead to pay part or all of the employe amounts. The employer remits any amount collected to the Department together with the balance of the amount owed.

1001 Time Restrictions on Prior Year Adjustments

Please note that time restrictions may apply to changing employe's employment category, crediting WRS service when none previously was reported and correcting previously reported service, earnings and/or contributions.

Wis. Stat. § 40.06 (1) (e) 1, (Refer to Subchapter 309 for specific exceptions, time restrictions and additional information.)

"An employe may appeal a determination under Wis. Stat. § 40.06 (1) (d), including a determination that the employe is not a participating employe, to the board by filing a written appeal with the board. An appeal under this paragraph does not apply to any service rendered more than 7 years prior to the date on which the appeal is received by the board. The board shall consider the appeal and mail a report of its decision to the employe and the participating employer or state agency." (Emphasis added).

Wis. Stat. § 40.08 (10) (Refer to Subchapter 310 for specific exceptions, time restrictions and additional information.)

"Service credits granted and contribution, premium and benefit payments made under this chapter are not subject to correction unless correction is requested or made prior to the end of <u>seven full calendar years</u> after the date of the alleged error or January 1, 1987, whichever is later, unless the alleged error is the result of fraud or unless another limitation is specifically provided by statute. This subsection does not prohibit correction of purely clerical errors in reporting or recording contributions, service and earnings." (Emphasis added).

1002 Completion of Prior Year Adjustments on the Employe Transaction Report

All prior year adjustments for reporting errors, category changes, retroactive payments, grievance/reinstatement settlements and refunds <u>must</u> be submitted on an *Employe Transaction Report* (ET-2533) or electronic media. See Chapter 12 for field specifications for electronic media reporting. Letters are not acceptable for reporting prior year adjustments.

Send no contributions with your *Employe Transaction Reports*. Interest accrual stops when ETF receives the report. Upon receipt of the *Employe Transaction Reports*, ETF will generate an invoice (or statement). Invoices are generated once a month normally around mid-month. The invoice which is mailed to the employer indicates:

- The amount owed, or
- The amount to be refunded, or
- A zero balance.
- How to remit the appropriate amount or subtract the amount from remittances, or
- The due date in order to avoid additional interest charges.

Complete the following areas of the *Employe Transaction Report* (ET-2533) when you are sending in prior year adjustments:

A. REPORT DATE

Enter the date MM/DD/CCYY you send the report to ETF.

B. PAGE NUMBER

Enter page numbers for multiple page reports.

C. EMPLOYER IDENTIFICATION NUMBER (EIN)

Enter your EIN (XXXX-XXX) as shown on your *WRS Monthly Retirement Remittance Report* (ET-1515).

D. EMPLOYER NAME

Enter your employer name as shown on your WRS Monthly Retirement Remittance Report (ET-1515).

E. SOCIAL SECURITY NUMBER

Enter the employe's Social Security number.

F. NAME/ADDRESS

Enter the employe's last name, first name and middle initial. Do not include an address.

G. EMPLOYMENT CATEGORY

Enter a two-digit employment category in the "Emp Cat" column for each employe listed. See Chapter 3 for detailed explanation of codes.

Code	Category
00	General Employe
01	Court Reporter
02	State Executive Retirement Plan
03	Protective With Social Security
04	Protective Without Social Security
05	Supreme Court Justice
06	Legislator or State Constitutional Officer
07	Appellate Judge
08	Circuit Court Judge
09	Local Elected Official
10	Teacher
11	State Executive Retirement Plan Teacher
12	Educational Support Personnel

H. ACTION CODE

See subchapter 1003 for valid Action Codes and required data elements. (Also see examples in Subchapter 1004).

I. <u>TERMINATION/ACTION DATE</u>

Use 12/31/CCYY of the prior year being adjusted.

J. <u>JANUARY TO JUNE HOURS AND EARNINGS FOR</u> TEACHERS/JUDGES/EDUCATIONAL SUPPORT PERSONNEL

<u>Only</u> report the fiscal year hours and/or earnings for teachers, judges or educational support personnel (categories 05, 07, 08, 10, 11, and 12 only).

NOTE: If correcting previously submitted data, enter only the <u>difference</u> of what was originally reported and what should have been reported.

K. HOURS AND EARNINGS FOR CALENDAR YEAR TO DATE

Enter the hours and/or earnings for January 1 through December 31 of the year being reported. This applies to all employes.

NOTE: If correcting previously submitted data, enter only the difference between what was originally reported and what should have been reported.

L. DEDUCTED FROM EMPLOYE - EMPLOYE PAID REQUIRED CONTRIBUTIONS

Enter the amount of money **actually paid by the employe**. This amount can never exceed the maximum Employe Required Contribution for the category reported. Do not include the amount of Employe Required Contributions paid by the employer or the amount paid for the Benefit Adjustment Contribution. (See M. below.)

NOTE: When correcting previously submitted data, enter only the difference between what was originally reported and what should have been reported.

M. <u>DEDUCTED FROM EMPLOYE - EMPLOYE PAID BENEFIT ADJUSTMENT CONTRIBUTION</u>

Enter the amount of money **actually paid by the employe**. This amount can never exceed the maximum Benefit Adjustment Contribution for the category reported. Do not include the amount of Benefit Adjustment Contributions paid by the employer or the amount deducted for the Employe Paid Required Contribution. (See L. above.)

NOTE: When correcting previously submitted data, enter only the difference between what was originally reported and what should have been reported.

N. EMPLOYER AGENT SIGNATURE

The WRS designated agent must sign the report to certify its content. The signature is required on the first page only of the report. If reporting electronically, the agent must sign the electronic transmittal report.

O. PREPARED BY AND TELEPHONE NUMBER

Enter the full name and telephone number of the person who can answer questions concerning the information on your report. This information is required on the first page only.

P. <u>DATE</u>

Enter the date (MM/DD/CCYY) you completed the report.

1003 Prior Year Action Code Descriptions and Reporting Requirements

- Used to report hours, earnings and/or employe-paid contributions which result from a grievance or which result from an employe being reinstated to a position due to an appeal. Include a copy of the award portion/settlement with the transaction report. Refer to Chapter 13 for details.
- Used to report retroactive earnings which result from a contract settlement. Contact the Employer Communication Center at (608) 264-7900 to request a pre-printed list of employes.

- Used to correct previously reported <u>hours</u> only.
- Used to report hours, earnings and/or employe-paid contributions for military service under USERRA. (See Chapter 22 for additional information.)
- Used to subtract the amount of earnings and corresponding hours and/or employe paid contributions if applicable. This code is also used to report subtractions to employe-paid contributions only.
- Used to report a prior year employment category change.
- Used to add the amount of earnings and corresponding hours and/or employe-paid contributions if applicable. This code is also used to report additions to employe-paid contributions only.

Prior Year Adjustment Reporting Field Requirements

KEY : Shaded Area for Employment Categories			Ac	tion C	ode		
05, 07, 08, 10, 11, and 12 <u>ONLY</u> R = Required I = If Applicable Blank = Do not include anything	22	23	24	25	27	28	29
Report Date	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R
Name (Last, First, Middle Initial)	R	R	R	R	R	R	R
Employment Category	R	R	R	R	R	R	R
Action Code	R	R	R	R	R	R	R
Action Date	R	R	R	R	R	R	R
Last Earnings Date				R			
New Employment Category							
Teachers/Judges/Educational Support Jan – June Hours	I		I	I	I	I	I
Teachers/Judges/Educational Support Jan – June Earnings	I	I		I	I	I	I
Calendar Year Hours	R		R	R	I	R	I
Calendar Year Earnings	R	R		R	I	R	I
Employe Paid EERC	I	I		I	I	I	I
Employe Paid BAC	I	I		I	I	I	I
Additional Contributions							

1004 Examples of Prior Year Adjustments

The following examples of prior year adjustments are to assist you in processing earnings, hours, and employe paid contribution adjustments. There is an explanation of each situation and an example showing how to complete the *Employe Transaction Report*.

odd'l. Sontr.? (if yes Complete an Employe Transaction Report with Action Code 22 using 12/31/CCYY as the Deducted from Employe If the employe has additional contributions, **X** this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts. being reported. In this example 12/31/1996 and 12/31/1997 are the action dates for both Employer Identification No 69-036 1111-111 action date for each year that hours, earnings, and any employe paid contributions are Submit a complete copy of the grievance/settlement agreement with the Employe Transaction Report completed above. See Chapter 13 for more information on Page No. 8 School District A Calendar Year to Date EARNINGS Dollars 9300 Report Date (мм/рр/ссүү) 08/08/1998 Employer Name 400.00 320.00 prior years that hours and earnings are reported; and reinstatement awards and other settlements. TRANSACTION REPORT Sode. **EMPLOYE** PAGE Last Eamings Date (MM/DD/CCYY) (MM/DD/CCYY) Termination/ Action Date 12/31/1996 12/31/1997 nderstand that Wis. Stat. § 943.395 provide criminal penalites for knowingly making false or ims on this form, and hereby certify that to the best of my knowledge and belief, the above a and cornect.. Refer to your WRS Employer Administration Manual for instructi 22 22 9 9 Emp Cat Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 – Madison, WI 53707-7931 Social Security No.
NAME Last, First, Middle Initial
Street Address or P.O. Box
City, State, ZIP 111-11-1111 Andrews, Arthur 111-11-1111 Andrews, Arthur imployer Agent Signature

Example 1 Grievance Settlement

Contract Settlement for Teachers for Current and Prior Years

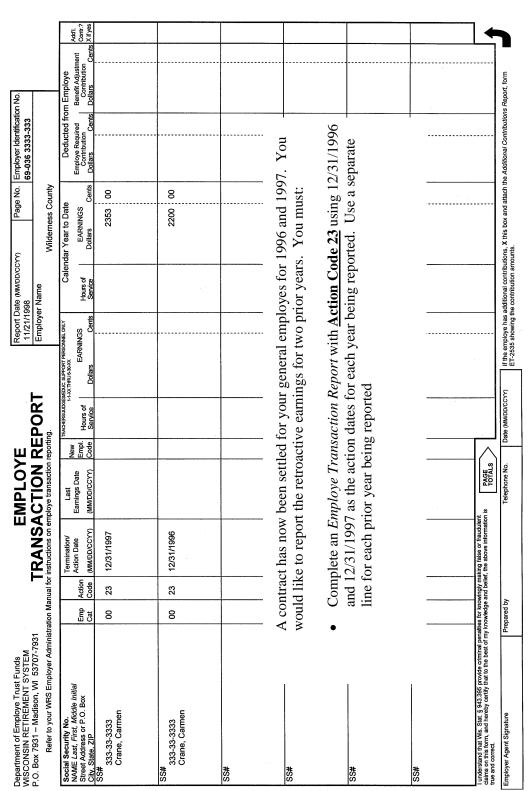
Example 2

Step 1

Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM			ш	EMPLOYE	ш		Repo 10/0	Report Date (N 10/05/1998	Report Date (мм/рр/ссүү) 10/05/1998	Page No.	Page No. Employer Identification No. 69-036 2222-222	No.	
P.O. Box 7931 – Madison, WI 53707-7931 TRANSACTION REF Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting.	ation Ma	nual for	TRANSACTION REPORT rinstructions on employe transaction reporting.	CTION ploye transaction r	P Eportin	PORT	Empl	Employer Name		School District B			
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box Gity, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEACHERSUNDSESEDUC, SUPPORT PERSONNEL ONLY 1-1-XX THRUE-39-XX 1-1-XX THRUE-39-XX HOUTS Of Dollars Cent	DOIlars C. SUPPORT PERSONNEL ONLY FRUE-30-XX EARNINGS Doilars Cents	<u>ν</u>	Calendar Year to Date Hours of Balans Calendar C	ear to Date EARNINGS ollars Cents	Deducted from Employe Required Contribution Dollars Cents	tment on Cents	Add'l. Contr.? X if yes
SS# 222-22-2222 Andrews, Arthur	10	23	12/31/1997							1400 00	00 41		
Step 2													
Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 – Madison, WI 53707-7931 Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting.	ation Ma	nual for	EMPLOYE TRANSACTION REPORT	EMPLOYE ACTION RI employe transaction repo	Egortin	PORT	Repo 10/01 Empl	Report Date (MM/ 10/05/1998 Employer Name	DD/CCYY)	Page No.	Page No. Employer Identification No. 69-036 2222-222	N _O	
Social Security No. NAME Last, First Middle Initial Street Address or P. O. Box City. State, ZiP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	TEXCHERSULDGESEDUC, SUPPORT PERSONNEL ONLY 1-1-XX THRU 6:30-XX HOURS of BERNINGS Service Dollars Cent	C. SUPPORT PERSONNEL ONLY HRU 6-30-XX EARNINGS Dollars Cents		Calendar Year to Date Hours of EARNINGS Service Dollars	ear to Date EARNINGS ollars Cents	Deducted fron Employe Required Contribution Dollars Cents	tment on Cents	Add"l. Contr.? X if yes
SS# 222-22-222 Andrews, Arthur	10	8	12/31/1998			00.089	28,159 0	00 1320.00	0.00	52,690 00	135 40		
#00 #00													

- Complete an Employe Transaction Report with Action Code 23 using 12/31/1997 as the action date for the prior year employes' names and Social Security numbers to report these prior year earnings. Use a separate line for each prior being reported. You may call the Employer Communication Center at (608) 264-7900 for a pre-printed list of year being reported.
- Add current year (1998) earnings to your next WRS Monthly Retirement Remittance Report (ET-1515) in the teacher employment category 10 and report these amounts as earnings on the annual transaction report due at the end of the current year. Do not include current year earnings on the Employe Transaction Report using 23 as the action code. •

Contract Settlement for Non-Teacher for Two Prior Years



Hours were incorrectly reported in a prior year

Department of Employe Trust Funds			ш	EMPLOYE	ш		Report D	Report Date (MM/DD/CCYY)		Page No. Employer Identification No.	ation No.	
P.O. Box 7931 – Madison, WI 53707-7931			TRANSACTION REPORT	CTION	REPOR		U5/19/1998 Employer N	05/19/1998 Employer Name		69-036 4444-444		
Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting.	istration A	Manual 1	for instructions on em	ploye transaction re	porting.				Birch Creek Village	ge	-	
Social Security No. NAME Last, First, Middle Initial		1	Termination/ Action Date	Last Nate N	TEACHERS/JUD	TEACHERSUUDGESKEDUC. SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX	NEL ONLY	Calen	Calendar Year to Date	Deducted	9	Add'l.
Street Address or P.O. Box City, State, ZIP	Cat mb	Code	(MM/DD/CCYY)	- 1	Empl. Hours of Code Service	EARNINGS Dollars Co	NGS	Hours of Service	EARNINGS Dollars Cents	Contribution Tel Dollars Cents	Contribution (Sents)	Contr.? X if yes
55# 444.44.4444 Daniels, David	8	24	12/31/1997					+150				
#899												
#SS		`\										
An employe's earning ss# Employe Transaction You must:		were epor	e correctly r r with Acti	eported, br on Code 2,	at hours '	were incor/ /31/CCYY	rectly as th	reported	ss were correctly reported, but hours were incorrectly reported for a prior year. Submit an Report with Action Code 24 and 12/31/CCYY as the action date for each year being corrected.	year. Subm h year being	it an ; corrected.	
 Report only the difference between incorrectly reported hours and the correct hours. For example, if an employe's hours were reported as 1350, but should have been 1500, report 150 hours. 	e diff orted	eren I as	ice between 1350, but sk	incorrecti nould have	y reporte been 150	d hours an 00, report 1	d the 150 h	correct ours.	hours. For e	xample, if a	n employe's	
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the distribution that Wis. Stat. § 943.395 provide criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that to the best of my knowledge and belief, the above information is true and correct.	nalties for k ny knowled <u>t</u>	nowingly ge and be	making false or fraudulent slief, the above information	is PAGE TOTALS								_
Employer Agent Signature	Prepared by	þ		Telephone No.	Date (MM/DD/CCYY)		ploye has a showing th	idditional contribu e contribution am	If the employe has additional contributions, X this box and attach the Additional Contributions Report, form ET-2535 showing the contribution amounts.	h the Additional Contribut	ions Report, form	1

25532 (PEV 11/98)

Hours, earnings and employe paid contributions were over-reported

Example 5

rand for instructions on employe transaction reporting. Termination* T	Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 – Madison, WI 53707-7931	ENSAG	EMPLOYE ACTION R	FPORT	Report Date 06/09/1998	Report Date (MM/DD/CCYY) 06/09/1998		No. En	Page No. Employer Identification No. 69-036 5555-555	O Z	
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n Report with Action Cours, earnings, and emp									-		
ours, earnings, and emp	employe's hours, ear. 7. You must:	mings and	employe p	aid emplo	ye required	contributi	ons were o	over-1	reported for		
PAGE	Submit an <i>Employe</i> Report only the diffe correct the employe's	Transacti erence in l 's record.	on Report v nours, earn	with Actic ings, and	on Code 27 a employe paid	und 12/31, d contribu	/1997 as th	ne act mns 1	ion date. that will		
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y Telephone No.	Prepared by		Telephone No.	Date (MM/DD/CCYY)		s additional contribute the contributer	tions, X this box and a cunts.	ttach the	Additional Contributions l	<i>Зероп</i> , form	1

ET-2533 (REV 11/98)

Earnings were over-reported

Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM			Ш	EMPLOYE	ш		Repo 06/0	Report Date (MM/DD/CCYY) 06/09/1998		e No.	Page No. Employer Identification No. 69-036 6666-666	No	
P.O. Box 7931 – Madison, WI 53707-7931 TRANSACTION REF	tion Ma	nual for	TRANSACTION REPORT	CTION I		ORT	Empl	Employer Name	Door Crook Village				
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City, State, ZIP	čat	Code	(MM/DD/CCYY)	(MM/DD/CCYY)	Code	Service Dollars	S_	Cents Service	Dollars	Cents			X if yes
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#000				-consult (ran-consultan									
ss# employe's earnings were over-reported for 1997. You must:	urnir	sgı	vere over-1	reported fo	or 1	997. You m	ust:						
Submit an <i>Employe Transaction Report</i> with Action Code 27 and 12/31/1997 as t date. Report only the difference in earnings that will correct the employe's record.	<i>Impl</i>	oye Iy th	<i>Transactic</i> le differen	on Report	with ngs	Employe Transaction Report with Action Code 27 and 12/31/1997 as the action rt only the difference in earnings that will correct the employe's record.	de 27 rrect tl	and 12/3 ne employ	1/1997 as tl /e's record.	he ac	ction		
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Employer Agent Signature Pre	repared by			Telephone No.	Dat	Date (MM/DD/CCYY)	the employe I T-2535 showi	has additional contr ng the contribution	ibutions, X this box and amounts.	attach th	If the employe has additional contributions, X this box and attach the Additional Contributions Report, form ET-2535 showing the contribution amounts.	Report, form	

T-2533 (REV 11/98)

Employe paid employe required contributions were over-reported

Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM			Ц	EMPLOYE	U		06/09/1998	06/09/1998		,	69-036 777-777		
P.O. Box 7931 – Madison, WI 53707-7931 Refer to your WRS Employer Administration	ation Man	Hual for i	TRANSACTION REPORT Manual for instructions on employe transaction reporting.	CTION ploye transaction	REI reporting	PORT	Employer Name	er Name	Botanica	Botanical County			
Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP	Emp	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	FACHERS/LIDGESERVIC, SUPPORT PERSONNEL ONLY 1-1-XX THRUE-39-XX 1-XX THRUE-39-XX 1-XX THRUE-39-XX 1-XX THRUE-39-XX 1-XX THRUE-39	ORT PERSONNEL ONLY 6-XX EARNINGS S Cents	Calene Hours of Service	Calendar Year to Date EARNINGS of Dollars	Date NGS Cents	Deducted fro Employe Required Contribution Dollars Cents	Deducted from Employe ye Required Benefit Adjustment ntribution Contribution rs Cents Dollars Cents	Add'l. Contr.? X if yes
SS# 777-77-777 Gardens, George	8		12/31/1997								φ		
#599													
SS#	employ	'e's c	contract w	⁄as settled	requ	loye's contract was settled requiring the employer pay the employe required contribution, earnings and employe paid	mployer I	pay the ϵ	earnin	e requi	employe required contributi , earnings and employe paid	ution aid	
	ıbmi ıbtra porte	t an et th ed or	Submit an <i>Employe Transaction Rep</i> Subtract the employe paid employe r reported on your 1997 annual report.	<i>Transacti</i> e paid em 77 annual	<i>on R</i> ploy repc	Submit an <i>Employe Transaction Report</i> with Action Code 27 and 12/31/1997 as the action date. Subtract the employe paid employe required contributions equal to the amount previously report.	Action C contributi	ons equi	and 12/ al to the	31/199 e amou	7 as the ac nt previous	tion date.	
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I understand that VMs. Stat. § 943.395 provide criminal penalites for knowingly making false or fraudulent claims on this case. The above certify that to the best of my knowledge and belief, the above information is frue and correct.	es for know nowledge a	ingly mak nd belief,	ing false or fraudulent the above information	is PAGE TOTALS	abla								•
Employer Agent Signature	Prepared by			Telephone No.	Date	Date (MM/DD/CCYY)	If the employe has a	idditional contribut	ions, X this box	x and attach the	If the employe has additional contributions, X this box and attach the Additional Contributions Report, form	ns Report, form	1

T-2533 (REV 11/98)

Employe works less than 30 calendar days

Example 8

P.O. Box 7931 – Madison, WI 53707-7931 Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting. Social Security No. Teat Teat		1	□ •	EMPLOYE	ı ∫ ⊔	1		Report Date 02/05/1999	Report Date (MM/DD/CCYY) 02/05/1999		Page No. Employer identification No. 69-036 8888-888	ntification No.		
	on Manı	HR ual for instr	ANSA ructions on em	TRANSACTION REPORT or instructions on employe transaction reporting.	E portin	PORT		mploye	Employer Name	City A				
		Ten	Termination/	Last	- Mak	TEACHERS/JUDGES/E 1-1-X	TEACHERS/UDGES/EDUC, SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX	EL ONLY	Calen	Calendar Year to Date	Deduc	Ē		5
NAME Last, First, Middle Initial Street Address or P.O. Box Cit., State 7ID	Emp A	Action Activ	Action Date Code (MM/DD/CCYY)	Eamings Date	Empl.	Hours of	EARNINGS	GS	Hours of	EARNINGS Dollars Cents	Employe Required Contribution Its Dollars Cer	ired Benefit Adjustment Contribution Cents Dollars	¥	Add I. Contr.? X if yes
	8	27 12/	12/31/1998				:		-120.00	-1400 00				
	8	03 10/	10/30/1998											

WRS Monthly Retirement Remittance Reports are already filed. Take the following action:

refund. To do this, on a separate line of the transaction report, subtract all reported hours, earnings and any employe paid Because earnings, hours and employe paid contributions have been reported and contributions paid, you must request a contributions using an Action Code 27 and 12/31/1998 as the action date for the year of the refund.

Prepare an entry on the same report with Action Code 03 to terminate the account and use the actual termination day October 30, 1998 as your action date.

Employe is a rehired annuitant enrolled in error

Example 9

Deducted from Employe	ployer Identification No.	
Calendar Year to Date Dedu	Report Date (MM/DD/CCYY) Page No. Employer Identification No. 02/05/1999 69-036 9999-999 Employer Alama Employer Identification No. 100 100 100 100 100 100 100 100 100 10	
PERSONNEL ONLY	02/05/1999 Employer Name	
	-PORT	
Date Fmpl	employe Trust Funds SIN RETIREMENT SYSTEM 7931 – Madison, WI 53707-7931 Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting.	
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Action Date	TRANS	
	-	
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NAME Last, First, Middle Initial	WISCONSIN RETIREMENT SYSTEM P.O. Box 7931 – Madison, WI 53707-7931	

an WRS Enrollment, not realizing WRS Monthly Retirement Remittance Reports are already

Because the earnings, hours and employe paid contributions have been reported and contributions paid, you must request a refund. To do this, on a separate line of the transaction report, subtract all reported hours, earnings and any employe paid contributions using an Action Code 27 and 12/31/1998 as the action date for the year of the refund. Prepare an entry on the same report with Action Code 03 to terminate the account and use the original enrollment date of July 10, 1998 as the action date.

Employe changed employment categories in a prior year and the change was never reported to ETF

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		E	lxa		•			.,	
			_	Add'l. Contr.?	Cents X if yes				
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Page No. Employer Identification No. 69-036 1010-101			Deducted from Employe	Employe Required	Dollars				
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	1	out or perijarnin	Calendar Year to Date	EARNINGS	Dollars	-30,400 00	+30,400 00	-35,000 00	+35,000 00
Report Date (мм/DD/CCYY) 09/07/1998	Employer Name		Caleno	Hours of		-1,140.00	+1140.00	-1,940.00	+1.940.00
Report Date 09/07/1998	mploye		EL ONLY	89	Cents				
	ı		TEACHERS/JUDGES/EDUC, SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX	EARNINGS	Dollars				
! (PORT	į	TEACHERS/JUDGES/	Hours of	Service				
щ			Now	Empl	Code				
EMPLOYE	RANSACTION REPORT	יישופאס ממויים	Last	Eamings Date	(MM/DD/CCYY)				
			Termination/	Action Date	(MM/DD/CCYY)	12/31/1996	12/31/1996	12/31/1997	12/31/1997
ļ		0		Action	Code	28	28	28	28
	ation Ma			Emp	Cat	8	03	8	03
Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM	P.O. Box 7931 – Madison, WI 53/07-7931 Refer to voir WRS Employer Administration Manual for		Social Security No.	NAME Last, First, Middle Initial Street Address or P.O. Box	City, State, ZIP	SS# 101-01-0101 Jefferson, James	101-01-0101 Jefferson, James	SS# 101-01-0101 Jefferson, James	101-01-0101 Jefferson, James

Step 1

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		Add1.	X if yes	
<u> </u>		n Employe Benefit Adjustment	Contribution lars Cents	
Page No. Employer Identification No. 69-036 1010-101		Deducted from Employe		
Page No.	City of Benjamin	Date	Cents	
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Report Date (MM/DD/CCYY) 09/07/1998	r Name	Caler	Service	
Report Date 09/07/1998	Employer Name	T PERSONNEL ONLY OX EARNINGS	Cents	
		TEACHERSULDGESEDUC, SUPPORT PERSONNEL ONLY 11-XX THRU 6-30-XX EARNINGS	Dollars	
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	ation Ma	Emp	Cat	00
Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM	P.O. BOX 1931 – Madison, Virl 3-3707-1931 Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting.	Social Security No. NAME Last, First, Middle Initial Streat Address or D.O. Box	City, State, ZIP	SS# 101-01-0101 Jefferson, James

Complete an Employe Transaction Report with Action Code 28 and 12/31/CCYY of the year to be corrected. Action Code 28 requires Complete a WRS Enrollment (ET-2316) to enroll the police officer in employment category 03 on May 1, 1996. The WRS Enrollment form must be sent with the *Employe Transaction Report* as described below.

First, on line one enter the old employment category code and subtract the previously reported hours, earnings and employe paid two entries for each year you are correcting:

NOTE: In this example there are two years being corrected: two lines using action date 12/31/1996 and two lines using action date Next, on the second line enter the new category code to add the hours, earnings and employe paid contributions if applicable. contributions if applicable.

Complete an entry on the Employe Transaction Report terminating the employe from the old employment category. Use Action Code **01** and the day **prior** to the effective date of the new employment category as the action date. In this example you would use April 30, 1996 to terminate the employe in general employment category 00.

12/31/1997.

Employe was under-reported on a previous report

xam	ple 1		Γ			T		<u> </u>		-
		Add'l. Contr.? X if yes		-						_
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Š		m Employe Benefit Adjustment Contribution Dollars Cent				ے ا	ırs	-		
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/IM/DD/	ae Je	Ca Hours of Service	8	8		Fred	lear /e's			
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	<u> </u>	EACHERSULDGESEDUC, SUPPORT PERSONNEL ONLY 1-1-XX THRU 6-30-XX 1-1-XX THRU 6-30-XX HOURS of EARNINGS Service Dollars Cen					5 5			
.	O O	TEACHERS/JUDG Hours of Service				cor				
Ш	7931 – Madison, WI 53707-7931 TRANSACTION REPORT Refer to your WRS Employer Administration Manual for instructions on employe transaction reporting.	New Empl.				employe's hours, earnings and employe paid contributions were under-reported on a previous report. Employe Transaction Report with Action Code 29 and 12/31/CCYY as the action date for each				\triangle
EMPLOYE		Sate (YYY))ye				PAGE
귑		Last Earnings Date (MM/DD/CCYY)	,							PAGE
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	S 5	cyy)	866	266		and				naking false or fraudulent lef, the above information is
	Inction	Termination/ Action Date (MM/DD/CCYY)	12/31/1998	12/31/1997	-	ngs				false or above
	for inst			_	-	======================================	3	-		r making relief, the
	Manual	Action		73				-		I understand that Wis. Stat. § 943.395 provide criminal penalties for knowingly relains on this form, and hereby certify that to the best of my knowledge and better and correct.
	tration	Cat	8	8		+	3	+		alties for know y knowledge a
_	-7931 Jminist					e's.				nal pen:
Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM	P.O. Box 7931 – Madison, WI 53707-7931 Refer to your WRS Employer Adminis					loy				de crimi to the be
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ye Tr EMEN	dison, WRS	dle Ini	_							§ 943.3 eby cert
Emplo	- Mac	Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City State, Zipe, Zipe	111-10-0000 Edwards, Ellen	111-10-0000 Edwards, Ellen						l understand that Wis. Stat. § claims on this form, and here true and correct.
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Employe was never reported

State	Department of Employe Trust Funds WISCONSIN RETIREMENT SYSTEM			E	EMPLOYE	ш		Report Date 10/08/1998	Report Date (MM/DD/CCYY) 10/08/1998		e No.	Page No. Employer Identification No. 69-036 1212-121	oN c	
Emp	P.O. Box 7931 – Madison, WI 53707-7931 Refer to your WRS Employer Administr	ration Me	anual for	RANSAC Instructions on emplo	TION I	AE	ORT	Employ	er Name	City of Lak	es			
00 29 12/21/1966 150 160 150 160 150	Social Security No. NAME Last, First, Middle Initial Siteet Address or P.O. Box Cit., Chara 710	Emp	Action	Termination/ Action Date	1	New Empl.	ACHERSUNDGESEDUC. SUPPOS 1-1-XX THRU6-30- 1-1-XX THRU6-30- 1-1-XX THRU6-30- 1-1-XX THRU6-30- Fouries Dollare Centrice Dollare	PERSONNEL ONLY EXX EARNINGS	Hours	ndar Year to Date	Cents	ō	£ 5	Add'l. Contr.?
WRS Enrollment, ET-2316 with the Employe Transaction Report with Employe Transaction Report with Employe Brans you are PAGE	SS# (242-212) 121-21-2121 Larson, Lucy	8	59	12/31/1997	1				17	18000	8		180 00	
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PAGE TOTALS Date (MM/DD/CCYY)	# <i>SO</i>	and	12/3	\$1/1996 and	12/31/19	197 a	us the action	WR l dates for	S Enroll. Employe r the two	ment, ET-2 Transactic prior year	2316 m Ra s you	with the <i>eport</i> with a are		
Torde. Telephone No. Date (MM/DD/CCYY)	#S0													
Prepared by Telephone No. Date (MM/DD/CCVY)	I understand that Wis. Stat. § 943,395 provide criminal penalt deians on this form, and hereby certify that to the best of my if rue and correct.	lties for knc knowledge	owingly ma	aking faise or fraudulent f, the above information is										
		repared b	,		Telephone No.	Date		If the employe has ET-2535 showing the	additional contribu he contribution am	utions, X this box and nounts.	attach th	e Additional Contributions	Report, form	1

Reporting an employe's termination date for a prior year

Department of Employe Trust Funds			Ш	EMPLOYE	Ш		Report Date	Report Date (MM/DD/CCYY)		e No.	Page No. Employer Identification No.	on No.	
P.O. Box 7813 — Madioner, WI 5370-7831 TRANSACTION REP Refer to vour WISS. Employer Administration Manual for instructions on employe transaction reportine.	ration Ma	- Inual for	TRANSACTION REPORT prinstructions on employe transaction reporting.	CTION		PORT	Employer Name	r Name	Madison County	7	1313-131		
Social Security No.	L		Termination/	tse -	F	TEACHERS/JUDGES/EDUC, SUPPORT PERSONNEL ONLY	ORT PERSONNEL ONLY	Calenc	Calendar Year to Date		Deducted from Employe	m Employe	
NAME Last, First, Middle Initial Street Address or P.O. Box	Emp	Action	Action Date	Date	New Empl. Code	Hours of Captice Dollars	EARNINGS	Hours of	EARNINGS Dollars	Cents	Employe Required Contribution	투등	ent Add'l. Contr.? Cents X if yes
SS# 131-31-3131 Martin, Marie County M Martinville, WI 51515	8	10						3					
*SO													
#\$%													
Hours and earnings were previously reported for an employe on your annual report, and you realize you forgot to include the employe's termination date. Complete an <i>Employe Transaction Report</i> with Action Code 01 and enter the termination date in the action date column. Include the employe's address. In this example, the employe terminated on September 16, 1997.	ngs v the ter th ploy	vere empl e ter	previously loye's term mination d	reported innation da late in the Septembe	for a te. (actic er 16	un employe a Complete au on date colu 5, 1997.	on your aı n <i>Employe</i> mn. Inclı	mual rep T <i>ransac</i> ıde the er	ort, and y tion Repc nploye's a	ou re <i>rt</i> wi ıddres	alize you th Action ss. In this		
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Understand that Was Stat § 943.385 provide criminal penalties for knowingly making false or fraudulent deams on this form, and hereby certify that to the best of my knowledge and belief, the above information is	Atties for kn knowledge	owingly m.	aking false or fraudulen	t nis PAGE TOTALS									1
Employer Agent Signature Pr	Prepared by	k	111	Telephone No.	Da	Date (MM/DD/CCYY)	If the employe has a ET-2535 showing th	additional contribut e contribution amo	ions, X this box and vunts.	attach the	If the employe has additional contributions, X this box and attach the Additional Contributions Report, form ET-2535 showing the contribution amounts.	ıs Report, form	1

7622 (DEV 11/09)

Wisconsin Retirement System Chapter 10 — Prior Year Adjustments Page 19

You can request *Employe Transaction Reports* (ET-2533) from our Supply and Mail Services office at (608) 266-3302.

If you have any questions, please call the Employer Communication Center at (608) 264-7900.